

Please Send Tax Return & Payment to:

City of San Jose – Finance Attn: Revenue Management 200 E. Santa Clara St., 13th Floor San Jose, CA 95113-1905

	CANNAB	IS BUSINES	S TAX RET	UKN		
Business Name:			Tax Period (Month & Year):			
Address:			Business Tax Certificate #:			
The Cannabis Business Tax Municipal Code Chapter 4. month for the total gross rec	66 does not authorize unl	awful business. Cannabi	s Business Tax filings du	-	-	
Cannabis Business Activity	A Gross Receipts	B Adjustments *	<u>C</u> Taxable Gross Receipts	Tax Rate	<u>D</u> Cannabis Business Tax	Line 1
Retail				10%		Line 2
Delivery				10%		Line 3
Manufacturing				3%		Line 4
Distribution				2%		Line 5
Lab Testing				0%		Line 6
Totals (Sum of Lines 2-6 for above column)				Tax Due		Line 7
Penalty 1 – If tax is not remitted by the due date. (<i>Line 7D x 0.25</i>)						Line 8
Penalty 2 – If Tax is remitted more than one calendar month after the due date. (<i>Line 7D x 0.25</i>)						Line 9
Interest on Tax Due – If tax is not remitted by the due date. (# of days past due x Line 7D x 0.0004931507)						Line 10
Interest on Penalty 1 – If tax is not remitted by the due date. (# of days past due x Line 8 x 0.0004931507)						Line 11
Interest on Penalty 2 – Accrues from the first day Penalty 2 was assessed. (# of days Penalty 2 outstanding x Line 9 x 0.0004931507)						Line 12
Total Cannabis Business Tax Due (Sum of Lines 7D-12)						Line 13
*Adjustments must be itemized on a separate sheet.						
I declare under penalty of perjury that the statements herein and on attachments are true, correct, and complete:						
Name Telep				Title	D	ate



Cannabis Business Tax Return Instructions

Cannabis Business Tax is due on or before the last day of each calendar month for the preceding calendar month.

- 1. Column A Gross Receipts: Enter Gross Receipts (Sales) figure into the Gross Receipts column for the respective business activity.
 - a. DO NOT combine various business activities into one area. If your business has cannabis activity in more than one of the described areas on the form (Lines 2-6), report the amounts individually in the appropriate areas.
- 2. Column B Adjustments Enter any adjustments to Gross Receipts.
 - a. Adjustments are deductions from Gross Receipts such as non-taxable sales or another qualifying amount that should not be included in the Taxable Gross Receipts.
 - b. Adjustments can also be an increase to Gross Receipts. An example of this would be reporting previously unreported sales that occurred in a previous tax period.
 - c. Any and all claimed adjustment should be itemized on a separate sheet with support documentation. The City of San José reserves the right to request additional documentation into claimed adjustments and may reject adjustments determined to be unqualified.
- 3. Column C Taxable Gross Receipts: Determine Taxable Gross Receipts
 - a. Gross Receipts plus/minus Adjustments.
- 4. Column D Cannabis Business Tax: Determine Cannabis Business Tax
 - a. Taxable Gross Receipts multiplied by the applicable tax rate.
- 5. Line 7 Totals: Sum the amounts reported for the column. Tax Due is indicated in Line 7 Column D (Line 7D).
- 6. Line 8 Penalty 1: Applicable if tax is unpaid by the due date.
 - a. 25% of tax due.
- 7. Line 9 Penalty 2: Applicable if the tax remains unpaid for a period exceeding one calendar month beyond the due date.
 - a. 25% of tax due.
- 8. Line 10 Interest on Tax Due: Applicable if tax is unpaid by the due date.
 - a. Days past due multiplied by Tax Due multiplied by 0.0004931507.
- 9. Line 11 Interest on Penalty 1: Applicable if tax is unpaid by the due date.
 - a. Days past due multiplied by Penalty 1 multiplied by 0.0004931507.
- 10. Line 12 Interest on Penalty 2: Applicable if the tax remains unpaid for a period exceeding one calendar month beyond the due date.
 - a. Days Penalty 2 has been outstanding multiplied by Penalty 2 multiplied by 0.0004931507.
- 11. Line 13 Total Cannabis Business Tax Due: The sum of Line 7D through Line 12.
 - a. The sum of Tax Due, Penalty 1, Penalty 2, Interest on Tax Due, Interest on Penalty 1, and Interest on Penalty 2.